

**COUNTY OF BERNALILLO, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2007**

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued

Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? Yes x No
- Significant deficiency(s) identified that are not considered to be material weakness(es)? x Yes None reported

Non-compliance material to financial statements noted? Yes x No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes x No
- Significant deficiency(s) identified that are not considered to be material weakness(es) x Yes None reported

Type of auditor's report issued on compliance for major programs:

Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 501(a) of Circular A-133?

 x Yes No

Identification of Major Program

CFDA Number Name of Federal Program or Cluster

14.871	Section 8 – Housing Choice
93.887	SV Health Phase II
14.182	Section 8 – Moderate Rehabilitation

Dollar threshold used to distinguish between type A and type B programs

\$ 824,547

Auditee qualified as low-risk auditee?

 x Yes No